

# Federal Tax Liability Worksheet

Use this worksheet to determine if federal liability is less than the Nebraska tax liability. If federal liability is less than calculated Nebraska Tax, enter the federal liability in the **TaxAfterNonrefundableCredits** element (line 27) and check the box in the **FederalTaxUsedIndicator** element. The worksheet **cannot** be used to replace calculated Nebraska Tax with federal tax if the result of the **AdjustmentsIncreasingAGI** element (line 12) minus the **AdjustmentsDecreasingAGI** element (line 13) is \$5,000 or more.

## 1. Nebraska Adjustments to AGI

- a. Amount of adjustments increasing federal AGI, line 12 . . . . . 1a. \_\_\_\_\_
- b. Amount of adjustments decreasing federal AGI, line 13 . . . . . 1b. \_\_\_\_\_
- c. Net adjustments to federal AGI . . . . . 1c. \_\_\_\_\_

If the amount on line 1c is \$5,000 or more, **stop**. Line 27 of Form 1040N must be the mathematical result of line 17 minus line 26.

## 2. Nebraska Tax After Nonrefundable Credits

- a. Nebraska Tax, line 17, Form 1040N . . . . . 2a. \$ \_\_\_\_\_
- b. Total Nonrefundable Credits, line 26, Form 1040N. . . . . 2b. \_\_\_\_\_
- Nebraska Tax (line 2a) minus Total Nonrefundable Credits (line 2b) . . . . . 2. \_\_\_\_\_

If the line 2 amount is zero or less, enter zero on line 27, Form 1040N; and **stop here. Do not complete the remainder of the Worksheet.**

## 3. Federal Tax Before Credits:

- a. Form 1040EZ, line 10 . . . . . 3a. \$ \_\_\_\_\_
- b. Form 1040A, line 28 . . . . . 3b. \_\_\_\_\_
- c. Form 1040, line 44. . . . . 3c. \_\_\_\_\_
- d. Form 1040, line 45. . . . . 3d. \_\_\_\_\_
- e. Form 1040, line 59. . . . . 3e. \_\_\_\_\_
- f. Total tax – Form 1040 (add lines 3c, 3d, and 3e) . . . . . 3f. \_\_\_\_\_
- Total federal tax (enter tax from line 3a, 3b, or 3f). . . . . 3. \_\_\_\_\_

In the **TaxAfterNonrefundableCredits** element, line 27, enter the smaller of the amounts from line 2 or line 3 of this worksheet. Use the **FederalTaxUsedIndicator** element if line 3 is entered on line 27.